

FREQUENTLY ASKED QUESTIONS

INDUSTRY CIRCULAR 2004-3

What are the advantages of using the Alternative Procedure announced in Industry Circular 2004-3?

This alternative procedure allows you to maintain all copies of required documents at your premises, use your system of commercial records to substantiate that transactions are removals for export, and submit a Monthly Report of Goods Exported electronically to the National Revenue Center (NRC) once each month. We hope that this procedure will lessen the burden on industry and reduce unnecessary paperwork.

May I use my commercial records as proof of exportation?

You may use your commercial records as proof of exportation if you ask for and receive approval to use the alternative procedure outlined in Industry Circular 2004-3, Alcohol and Tobacco Export Documentation Procedures. Your system of commercial records must include all records needed to establish a complete audit trail for the exported product, from order acceptance through final payment.

May I still use a signed bill of lading as acceptable proof of export?

Yes. According to 27 CFR parts 28 and 44, an export bill of lading, signed by the manufacturer and carrier, proves, in itself, exportation to a foreign country. If you apply for the new alternative procedure, you can still continue to use one of the documents specified as acceptable in Industry Circulars 2000-2 and 2004-3 to prove exportation.

May I provide only one or two documents, such as a purchase order and proof of payment, as proof of exportation?

No. One or two documents alone do not comprise an entire system of commercial records. We must be able to establish a complete audit trail for the exported goods—from the initial purchase order, production, shipping, export lading, U.S. Customs and Border Protection clearance/acceptance, to account payment.

Does TTB accept automated or unsigned copies of Ocean Bills of Lading (OBL) as acceptable proof of exportation?

You may use an unsigned or automated OBL in conjunction with your entire system of commercial records to prove exportation. It must clearly show that a vessel has taken possession of a container and be consistent with and supported by all other documentation of the export transaction. You must maintain this

unsigned or automated OBL at your premises for us to consider it part of a whole system of records.

How may I obtain an electronic copy of the Monthly Report of Goods Exported that is included in Industry Circular 2004-3?

[Click here](#) to download this form.

If I cannot electronically submit the Monthly Report of Goods Exported, may I still request this alternative procedure?

Yes. You may still apply for the alternative procedure if your organization has no electronic capability to submit the Monthly Report of Goods Exported. In that case, the National Revenue Center will accept paper copies of the Report in place of the electronic report prescribed in Industry Circular 2004-3. When you submit your request for the alternative procedure, provide the specific reason(s) for submitting a paper report.

Should I submit the Monthly Report of Goods Exported twice—once when the Report is originated and, again, 3 months afterwards?

Yes. You must submit this Report on or before the 15th day of the month following the month the Report covers. You must submit another Report 3 months later that indicates that you have received proof of exportation for each entry or that you paid for the goods entered on your first TTB Form 5000.24, Excise Tax Return.

If I apply for the alternative procedure, do I need to file the Monthly Report of Goods Exported even if I do not export during the month?

Yes. Once you are approved for the alternative procedure, you do need to file the report even if you do not export during the month.

If I decide to curtail exporting for an extended period, when can I stop submitting this report?

You must keep sending in a negative report until you receive our approval to suspend the reporting requirement.

Should I send the National Revenue Center (NRC) supporting documentation when I file Export Drawback claims on TTB Forms 5110.30, 5130.6, and 5120.24?

Yes. This alternative procedure does not affect filing of any Export Drawback claims.

After you review the questions on this page, if you still have remaining questions, please e-mail them to exports@ttb.gov. The FAQ's will be periodically updated as needed to address your questions.